

State of California  
BOARD OF EQUALIZATION

**ALCOHOLIC BEVERAGE TAX REGULATIONS**

**Regulation 2540. COMMON CARRIER RECEIPTS AND DELIVERY REPORTS.**

Common carriers and holders of interstate alcoholic beverage transporters' permits, transporting alcoholic beverages into this State from without this State for delivery or use within this State, shall obtain from the licensed importer or customs broker a receipt for the alcoholic beverages so transported and delivered. This receipt must show the following information:

Name of shipper, point of origin, name of importer or customs broker to whom delivery is made, place of delivery, name of carrier making delivery, a complete description of the shipment, and the number of the waybill covering the shipments. In the case of rail shipments the receipt shall show also the car number and in the case of water shipments the receipt shall show also the name of the vessel and the number of the steamship bill of lading.

A copy of the freight bill or other shipping document containing all of this information shall be deemed to be compliance with this requirement. A copy of such receipt must be delivered to the importer or customs broker to whom delivery is made. With respect to pool shipments in which more than one licensed importer or customs broker participates, the common carrier shall furnish a copy of the receipt to each participating importer or customs broker.

All deliveries of alcoholic beverages, shipment of which originated outside California, made to California importers or customs brokers, shall be reported to the board at Sacramento by common carriers and holders of interstate alcoholic beverage transporters' permits. Such report shall be filed with the board on forms prescribed by the board not later than the fifteenth day of each month covering such deliveries made in the previous calendar month.

*History:* Effective April 17, 1955.

Amended September 5, 1969.